



To: City Auditors/Town Accountants
From: Anthony A. Rassias, Deputy Director of Accounts

August, 2015

The Bureau of Accounts once again strongly encourages completion of the FY2015 Schedule A in Gateway. If you are using the EXCEL program, note the upload process found [here](#). If you have a Gateway password, you may begin to enter data immediately. If you have any questions on this system, please contact Gateway Support at 617-626-2350.

The FY2015 EXCEL Schedule A is now available and includes:
form KAR-1 (in Gateway);

- a copy of our [Guidelines and Reference Material for Preparing Schedule A](#);
- a [Reconciliation of Cash Receipts to Revenues and Cash Disbursements to Expenditures for Statutory Communities](#) (not in Gateway).

Only the Gateway format will be accepted. If you have not received information indicating that your community's FY2014 Schedule A has been approved, fund balance information on the EXCEL program will not be available.

The FY2015 form is substantially the same as in FY2014. Please refer to pages 2 and 3 of the Schedule A Guidelines and Reference Material for FY2015 instructions.

The FY2015 Schedule A due date is November 30, 2015.

Massachusetts General Laws provide for the withholding of local aid payments to cities and towns that do not submit a Schedule A to the Bureau timely. Further, these local aid payments if not made before the close of the State's accounts payable period may revert to the Commonwealth's General Fund. The Department of Revenue intends to continue this policy of withholding March 31 and monthly aid payment thereafter pursuant to these provisions for failure to file Schedule A.

If you use Gateway, submit only the Reconciliation of Cash page if applicable to your Bureau of Accounts field representative. Please be sure to include explanations of all logical edits and prior year comparisons in Part XII.

If you use the EXCEL version, please review the instructions for uploading it into Gateway. Separately forward the reconciliation page if applicable to your Bureau of Accounts field representative. Do not Submit Schedule A until the Logical Edits and Prior Year Comparisons in excess of 40% have been reviewed and explained in the Notes section of Part XII.

Contact your Bureau of Accounts field representative with any problems completing Schedule A.